

APR 26 2007

**FAX TRANSMISSION****DATE:** April 26, 2007**PTO IDENTIFIER:** Application Number 10/723,622-Conf. #1078

Patent Number

**Inventor:** Masanori HAYASHI et al.**MESSAGE TO:** US Patent and Trademark Office**FAX NUMBER:** (571) 273-8300**FROM:** LAHIVE & COCKFIELD, LLP

Anthony A. Laurentano/Ishna Neamatullah

**PHONE:** (617) 227-7400**Attorney Dkt. #:** SIW-072**PAGES (Including Cover Sheet):** 8

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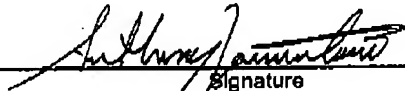
Application No. (If known): 10/723,622

Attorney Docket No.: SIW-072

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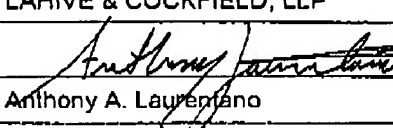
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<b>TRANSMITTAL FORM</b>  <small>(to be used for all correspondence after initial filing)</small>	Application Number	10/723,622-Conf. #1078
	Filing Date	November 25, 2003
	First Named Inventor	Masanori HAYASHI
	Art Unit	1745
	Examiner Name	J. Crepeau
Total Number of Pages in This Submission	Attorney Docket Number	SIW-072

ENCLOSURES (Check all that apply)		
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APR 26 2007

Docket No.: SIW-072  
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:  
Masanori Hayashi *et al.*

Application No.: 10/723,622

Confirmation No.: 1078

Filed: November 25, 2003

Art Unit: 1745

For: START-UP METHOD FOR FUEL CELL

Examiner: J. Crepeau

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Non-Final Office Action mailed February 14, 2007, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.